

EXHIBIT B

Hays Financial Consulting, LLC

3343 Peachtree Road, NE
East Tower, Suite 200
Atlanta, GA 30326

SEC v. Travis Correll et al
c/o S. Gregory Hays, Receiver
3343 Peachtree Road, N.E.
Suite 200
Atlanta GA 30326

Accountants and Financial Consultants to the Receiver
For the Period from 8/1/2009 to 8/31/2009

September 04, 2009

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dick Atcheson	2.00	500.00
	250.00/hr	
Julie N. Hentosz, CFE	0.20	22.00
	110.00/hr	
K. Shelby Bao	0.40	64.00
	160.00/hr	
Kathryn A. Malek, PHR	1.10	187.00
	170.00/hr	
Mark C. King, CTP, CCE	0.30	75.00
	250.00/hr	
Richard F. Hunter, CFE	0.30	63.00
	210.00/hr	
Scott S. Askue, CIRA	33.10	9,102.50
	275.00/hr	
Shuwanda Y. Sloane, CFE	29.80	3,874.00
	130.00/hr	
For professional services rendered	67.20	\$13,887.50

Additional Charges :

Copying Cost	4.35
Document Storage	455.00
Fax	13.50
Federal Express	61.36
Miscellaneous	20.00
Postage	15.13
Total costs	\$569.34

Total amount of this bill	\$14,456.84
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Accountants and Financial Consultants to the Receiver

For the Period from 8/1/2009 to 8/31/2009

September 04, 2009

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	6.50	1,754.50
Asset Analysis & Recovery	0.70	192.50
Case Administration	1.80	475.50
Claims Administration & Objections	37.40	8,250.00
Data Analysis	0.30	75.00
Employee Benefits / Pensions	0.50	85.00
Fee / Employment Applications	1.50	366.50
Investor Communications and Reporting	16.20	2,106.00
Tax Issues	2.30	582.50
For professional services rendered	67.20	\$13,887.50

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Accountants and Financial Consultants to the Receiver For the Period from 8/1/2009 to 8/31/2009

September 04, 2009

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting</u>			
8/6/2009	SSA Reviewed and responded to emails from Scott Baker regarding [REDACTED] and [REDACTED] accountings.	0.20 275.00/hr	55.00
8/7/2009	SSA Reviewed accounting of funds received from and paid to Gregory Thompson. Left voice mail message for Scott Baker regarding same.	0.50 275.00/hr	137.50
8/10/2009	SSA Telephone call to Scott Baker regarding accounting by [REDACTED] and [REDACTED].	0.20 275.00/hr	55.00
	SSA Reviewed accounting of defendant transactions and memo on same. Telephone call to Clark Will regarding [REDACTED]	0.80 275.00/hr	220.00
8/11/2009	JNH Reviewed and reconciled bank statement and documents for July 2009.	0.20 110.00/hr	22.00
8/12/2009	SSA Reviewed and responded to email from receiver regarding status of first distribution. Researched for information on same.	0.50 275.00/hr	137.50
	SSA Drafted email to Clark Will regarding [REDACTED]	0.10 275.00/hr	27.50
	SSA Reviewed bank statements and reconciliation for June 2006. Researched outstanding checks and had voided as necessary.	0.70 275.00/hr	192.50
8/14/2009	SSA Reviewed distribution checks clearing in July 2009. Verified payees or amounts were not altered and verified endorsements.	1.50 275.00/hr	412.50
8/19/2009	SSA Drafted email to Scott Baker regarding status of [REDACTED] accounting.	0.10 275.00/hr	27.50
8/26/2009	SSA Drafted email to Scott Baker regarding funds paid to and received from defendants [REDACTED] and [REDACTED]	0.10 275.00/hr	27.50
	SSA Reviewed and reconciled bank accounts for all defendants and first distribution.	1.10 275.00/hr	302.50
8/28/2009	SSA Drafted email to Scott Baker regarding call regarding [REDACTED] accounting.	0.10 275.00/hr	27.50
	SSA Reviewed for transactions records of [REDACTED].	0.40 275.00/hr	110.00
Subtotal		6.50	1,754.50

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Asset Analysis & Recovery</u>				
8/5/2009	SSA	Drafted email to David Dantzler regarding [REDACTED]	0.20	55.00
		[REDACTED]	275.00/hr	
8/13/2009	SSA	Drafted email to Clark Will regarding [REDACTED]	0.10	27.50
		[REDACTED]	275.00/hr	
8/14/2009	SSA	Reviewed memo of remaining potential litigation and recommendation of action.	0.40	110.00
			275.00/hr	
Subtotal			0.70	192.50
<u>Case Administration</u>				
8/4/2009	SSA	Met with David Dantzler, Charles Burnett and the Receiver regarding [REDACTED]	0.40	110.00
			275.00/hr	
8/10/2009	SSA	Reviewed terms of the document depository. Drafted email to Charles Burnett regarding [REDACTED]	0.40	110.00
			275.00/hr	
8/13/2009	SSA	Reviewed open case issues and drafted email to Charles Burnett regarding [REDACTED]	0.30	82.50
			275.00/hr	
8/18/2009	SSA	Reviewed motion to dissolve the document depository. Drafted email to Charles Burnett regarding [REDACTED]	0.40	110.00
			275.00/hr	
	RFH	Reviewed and responded to several emails from Scott Askue regarding cost for storage of records. Discussed same with Mr. Askue.	0.30	63.00
			210.00/hr	
Subtotal			1.80	475.50
<u>Claims Administration & Objections</u>				
8/3/2009	SYS	Telephone call to and from investor [REDACTED] regarding [REDACTED] First Interim distribution check and followed up with same as necessary.	0.20	26.00
			130.00/hr	
8/4/2009	SYS	Reviewed returned investor checks due to inaccurate mailing addresses and researched Lexis database to obtain current mailing addresses in order to resend and updated the investor database as necessary.	0.50	65.00
			130.00/hr	
8/6/2009	SSA	Began review of investor claims where issues arose after the first distribution.	1.00	275.00
			275.00/hr	
	SYS	Reviewed emails from investors regarding change of address request and followed up as necessary.	0.40	52.00
			130.00/hr	
	SYS	Reviewed email from Kathy Malek regarding distributions and followed up as necessary.	0.40	52.00
			130.00/hr	
8/7/2009	SSA	Continued review and research of unresolved claims. Drafted notes on same.	1.70	467.50
			275.00/hr	
	SSA	Reviewed and researched unresolved claim issues. Drafted notes on same.	2.80	770.00
			275.00/hr	
	SYS	Reviewed documents forwarded from investors that were on the contingent listing of investors and followed up as necessary to have First Interim distributions released.	1.00	130.00
			130.00/hr	
8/10/2009	SYS	Reviewed explanation forwarded from [REDACTED] regarding her late filed claim and followed up as necessary with Charles Burnett regarding [REDACTED]	0.30	39.00
			130.00/hr	
	SSA	Reviewed issues with claim file by [REDACTED]. Drafted email to Charles Burnett regarding [REDACTED]	0.40	110.00
			275.00/hr	
	SSA	Reviewed file and telephone call to Jeff Conner regarding claim filed by [REDACTED].	0.40	110.00
			275.00/hr	

			<u>Hrs/Rate</u>	<u>Amount</u>
8/12/2009	KAM	Prepared outstanding distribution check list for Scott Askue.	0.20 170.00/hr	34.00
8/13/2009	SYS	Reviewed listing of conditional allowed claims and telephone calls to several investors to follow up on previously requested documents in order to complete submitted claim packages and to release First Interim distributions to same.	1.00 130.00/hr	130.00
	SSA	Telephone call from [REDACTED] regarding additional case distributions.	0.10 275.00/hr	27.50
	SSA	Reviewed claims of investors that filed late or provided requested documents after deadline. Discussed same with the Receiver.	2.20 275.00/hr	605.00
	SYS	Reviewed returned First Interim distribution checks and documents requested previously and followed up as necessary.	0.40 130.00/hr	52.00
8/14/2009	SSA	Reviewed claims filed by CMR investors and allowed as appropriate.	2.80 275.00/hr	770.00
	SSA	Reviewed claims file by [REDACTED] investors and allowed as appropriate.	0.70 275.00/hr	192.50
	SSA	Reviewed issues with late filing contingent investors. Drafted notes on same.	1.10 275.00/hr	302.50
8/17/2009	SSA	Telephone call from Charles Burnett regarding [REDACTED]	0.20 275.00/hr	55.00
	KAM	Researched payment to Jeff Coleman per request of Shuwanda Sloane.	0.20 170.00/hr	34.00
	KAM	Researched payment to [REDACTED] Phelps per request of Shuwanda Sloane.	0.20 170.00/hr	34.00
	SYS	Reviewed and organized documents previously forwarded from investors as necessary.	1.00 130.00/hr	130.00
8/19/2009	SYS	Reviewed listing of outstanding First Interim distribution checks from investors and telephone calls to investors regarding same.	0.60 130.00/hr	78.00
	SYS	Reviewed returned First Interim distribution checks due inaccurate mailing addresses and researched Lexis to obtain current mailing addresses as necessary.	0.40 130.00/hr	52.00
	SSA	Reviewed and responded to email from Shuwanda Sloane regarding amended report of allowed creditors.	0.30 275.00/hr	82.50
8/20/2009	SSA	Reviewed claimants with late filed claims. Updated report of same.	1.60 275.00/hr	440.00
8/21/2009	SYS	Reviewed listing of conditionally allowed claims and telephone calls to investors to follow up regarding the request for certain documents.	0.70 130.00/hr	91.00
	SYS	Telephone calls to and from investors regarding the next distributions and followed up with same.	0.60 130.00/hr	78.00
	SSA	Traveled to Troutman Sanders and attended meeting with Charles Burnett regarding [REDACTED]	1.50 275.00/hr	412.50
	SSA	Reviewed claim dispute filed by [REDACTED] and [REDACTED]. Telephone call to and drafted email to [REDACTED] regarding resolution of same. Finalized report of late filed claims.	1.40 275.00/hr	385.00
	SYS	Prepared reissued checks for mailing to investors.	0.30 130.00/hr	39.00
8/24/2009	SSA	Drafted letter to late filed claimants. Updated claim information for same. Prepared claim determination letters to same.	2.00 275.00/hr	550.00

			<u>Hrs/Rate</u>	<u>Amount</u>
8/24/2009	SYS	Telephone calls to CMR investors regarding requested documents in order to complete claim packages and left voice mail message regarding same.	0.50 130.00/hr	65.00
	SSA	Drafted email to the receiver regarding late filed claims and motion to get approved.	0.20 275.00/hr	55.00
8/25/2009	SYS	Reviewed claim determination notices to be sent to late filers and conditionally allowed claims and forwarded emails to same prior to preparing for mailing. Telephone calls to investors regarding same.	2.00 130.00/hr	260.00
	SSA	Prepared updated claim determination notices for late filed claims. Telephone call to Charles Burnett regarding [REDACTED] Prepared email to investors regarding same.	1.00 275.00/hr	275.00
8/26/2009	SYS	Reviewed and organized documents previously forwarded from investors as necessary.	1.20 130.00/hr	156.00
8/27/2009	SYS	Reviewed proof of claim form submitted by [REDACTED] regarding [REDACTED] claim and followed up as necessary.	0.40 130.00/hr	52.00
	SYS	Reviewed signed documents returned from investors and updated the investor database as necessary.	0.50 130.00/hr	65.00
	SSA	Updated status report of late filed claims.	0.40 275.00/hr	110.00
	SYS	Reviewed listing of investors on conditionally allowed claims and followed up with same as necessary regarding requested documents.	0.60 130.00/hr	78.00
8/28/2009	SSA	Reviewed claim of the [REDACTED] Drafted email to [REDACTED] regarding same.	0.40 275.00/hr	110.00
	SYS	Reviewed documents forwarded from CMR investors and updated the investor database as necessary.	0.60 130.00/hr	78.00
8/31/2009	SSA	Reviewed and updated report of additional allowed claims.	0.70 275.00/hr	192.50
	SSA	Reviewed proof of claim of [REDACTED]. Drafted email to [REDACTED] regarding same.	0.30 275.00/hr	82.50
	Subtotal		37.40	8,250.00
<u>Data Analysis</u>				
8/3/2009	MCK	Prepared and shipped [REDACTED] to Clark Will.	0.30 250.00/hr	75.00
	Subtotal		0.30	75.00
<u>Employee Benefits / Pensions</u>				
8/26/2009	KAM	Researched 2005 Form 940 and 941's per question asked by the IRS.	0.50 170.00/hr	85.00
	Subtotal		0.50	85.00
<u>Fee / Employment Applications</u>				
8/6/2009	SSA	Reviewed and edited fee invoice for July 2009.	0.50 275.00/hr	137.50
8/10/2009	KSB	Prepared final invoices for HFC and the Receiver for July 2009.	0.40 160.00/hr	64.00
8/14/2009	SSA	Drafted email to Charles Burnett regarding [REDACTED]	0.20 275.00/hr	55.00

		<u>Hrs/Rate</u>	<u>Amount</u>
8/26/2009	SSA Reviewed fee application for July 2009. Prepared updated biographies for same. Drafted email to Charles Burnett regarding [REDACTED]	0.40 275.00/hr	110.00
	Subtotal	1.50	366.50

Investor Communications and Reporting

8/3/2009	SYS Telephone calls to and from investors regarding the Second Interim distribution and followed up with same as necessary.	0.60 130.00/hr	78.00
8/5/2009	SYS Telephone calls from investors regarding the contingent listing of approved claims and followed up as necessary.	0.50 130.00/hr	65.00
	SYS Reviewed email messages from investors inquiring about the next distribution as well to request changes of addresses and followed up with same as necessary.	0.50 130.00/hr	65.00
	SYS Telephone calls to and from investors inquiring about the next distribution and the percent for same and followed up as necessary.	0.50 130.00/hr	65.00
8/6/2009	SYS Telephone calls to and from investors inquiring about the next distribution and the percent for same as well as investors that were on the conditionally allowed claim amounts inquiring about First Interim distributions and followed up as necessary.	1.00 130.00/hr	130.00
8/7/2009	SYS Telephone calls to and from investors regarding the status of the next distribution and followed up with same.	0.60 130.00/hr	78.00
8/10/2009	SYS Reviewed emails and voice mail messages from investors inquiring about the status of the next distributions as well as the First Interim distributions and the receipt of requested documents from various investors and followed up with same.	0.90 130.00/hr	117.00
8/11/2009	SYS Telephone calls to and from investors inquiring about the next distributions and to update mailing addresses as necessary and followed up with same.	1.00 130.00/hr	130.00
8/12/2009	SYS Reviewed emails from investors regarding the next distribution as well as the receipt of the First Interim distribution and followed up with same.	0.50 130.00/hr	65.00
	SYS Reviewed voice mail messages from investors and followed up as necessary.	1.00 130.00/hr	130.00
8/17/2009	SYS Reviewed voice mail messages from investors inquiring about the next distributions and from those that were previously on the conditional allowed claims listing and followed up with same.	0.70 130.00/hr	91.00
	SYS Telephone calls from investors regarding the status of the next distribution and followed up with same as necessary.	0.50 130.00/hr	65.00
8/18/2009	SYS Reviewed voice mail messages from investors inquiring about the status of the next distributions and followed up as necessary.	0.60 130.00/hr	78.00
	SYS Reviewed email messages from investors regarding various case related issues and followed up with same as necessary.	0.50 130.00/hr	65.00
8/19/2009	SYS Telephone calls to and from investors regarding the next distributions and followed up with same.	0.50 130.00/hr	65.00
	SYS Reviewed voice mail messages from investors inquiring about the status of the next distributions and case related issues and followed up as necessary.	0.60 130.00/hr	78.00

		<u>Hrs/Rate</u>	<u>Amount</u>
8/20/2009	SYS Telephone calls to and from several investors inquiring about the next distribution and followed up with same.	1.00 130.00/hr	130.00
8/24/2009	SYS Telephone calls to and from several investors inquiring about the next distribution and followed up with same.	1.00 130.00/hr	130.00
	SYS Telephone calls to and from investors regarding the receipt of the First Interim distributions and other case related issues and followed up with same as necessary.	0.50 130.00/hr	65.00
8/25/2009	SYS Telephone calls from investors inquiring about the next distributions and to request change of addresses and followed up with same.	1.00 130.00/hr	130.00
8/26/2009	SYS Telephone calls to and from investors inquiring about the status of the next distributions, to request change of addresses and other case related issues and followed up with same.	1.00 130.00/hr	130.00
8/27/2009	SYS Telephone calls to and from investors inquiring the next distributions and followed up with same as necessary.	0.60 130.00/hr	78.00
8/28/2009	SYS Telephone calls to investors regarding remaining outstanding First Interim distribution checks and followed up with same as necessary.	0.60 130.00/hr	78.00
Subtotal		16.20	2,106.00

Tax Issues

8/4/2009	DA Responded to IRS request for additional information on 2004 information returns filed by TNT Office Supply. Obtained information from former CPA.	0.30 250.00/hr	75.00
8/5/2009	DA Drafted letter to the IRS with support for 2004 information returns.	0.20 250.00/hr	50.00
8/11/2009	DA Gathered information to prepare the 2008 tax return for TNT office supply and prepared a recap schedule.	1.00 250.00/hr	250.00
8/25/2009	DA Telephone call to IRS office, Mrs Eads 0195884 out of Cincinnati, about the Travis Correll income tax returns and payroll tax returns.	0.50 250.00/hr	125.00
8/28/2009	SSA Reviewed for tax id number for estate. Drafted email to Clark Will regarding [REDACTED]	0.30 275.00/hr	82.50
Subtotal		2.30	582.50

For professional services rendered**67.20 \$13,887.50**

Additional Charges :

Expenses

8/3/2009	FedEx to Quilling, Selander, Cummiskey	31.90
8/11/2009	FedEx to Cordes & Company 7/14/09	11.69
	FedEx to Neulan Midkiff 7/22/09	17.77
8/13/2009	Website maintenance: 6/5/09 - 7/8/09	20.00
8/31/2009	Copying cost for August 2009.	4.35
	Fax charges for August 2009.	13.50
	Postage charges for August 2009.	15.13
	Document storage/Document Depository per court order - August 2009	455.00
Subtotal		569.34

	<u>Amount</u>
Total costs	\$569.34
Total amount of this bill	<u>\$14,456.84</u>